

**Amendments to the Claims:**

**Listing of Claims:**

Claim 1 (currently amended) A method of double-sided etching, comprising:

- 5 providing a wafer comprising at least a first region and at least a second region, an area of the first region being smaller than an area of the second region, and the second region being partially overlapped with the first region;
- 10 performing a first ~~photo-etching process (PEP)~~ etching process upon a first surface of the wafer to remove the wafer in the first region until a predetermined depth; bonding the first surface of the wafer to a carrier; and
- 15 performing a second ~~photo-etching process~~ etching process upon a second surface of the wafer to remove a portion of the wafer in the second region not overlapped with the first region until the wafer is etched through.

Claim 2 (original) The method of claim 1, wherein the first region and the second region define a micro spindle structure.

Claim 3 (currently amended) The method of claim 1, wherein the first ~~photo-etching process~~ etching process comprises:

- 20 forming a first photo resist pattern exposing the first region on the first surface of the wafer;
- etching the wafer not covered by the first photo resist pattern until the predetermined depth, the predetermined depth being larger than a sum of a deviation of the second ~~photo-etching process~~ etching process and a deviation of a thickness of the wafer; and
- 25 removing the first photo resist pattern.

Claim 4 (original) The method of claim 1, wherein the first surface of the wafer is bonded to the carrier with a bonding layer.

Claim 5 (currently amended) The method of claim 1, wherein the second ~~photo-etching process~~ etching process comprises:

forming a second photo resist pattern exposing the second region not overlapped with the first region;

5 etching through the wafer not covered by the second photo resist pattern until the bonding layer; and

removing the second photo resist pattern.

10 Claim 6 (currently amended) The method of claim 1, further comprising performing the step of removing the bonding layer after the second ~~photo-etching process~~ etching process.

Claim 7 (original) A method of forming a micro spindle, comprising:

15 providing a wafer comprising at least a spindle region and two through regions, the two through regions being respectively positioned on both sides of the spindle region;

partially removing the wafer in the spindle region from a first surface of the wafer; and

20 removing the wafer in the two through regions from a second surface of the wafer until the wafer is removed through to the first surface.

Claim 8 (original) The method of claim 7, wherein the wafer in the spindle region is removed by etching.

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Claim 9 (original) The method of claim 7, wherein the wafer in the two through regions are removed by etching.

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Claim 10 (original) The method of claim 7, wherein the first surface of the wafer is bonded to a carrier with a bonding layer while removing the wafer in the two through regions.

- 5 Claim 11 (original) The method of claim 10, further comprising the step of removing the bonding layer after the wafer in the two through regions is removed.